Top Hat Industries, Inc.

P.O. Box 40 Naples, TX 75568 2nd Location: Rt. 1 Box 4 Mt. Pleasant, TX 75455

Phone: 903-897-2813 Fax: 903-897-2815

August 29, 2000

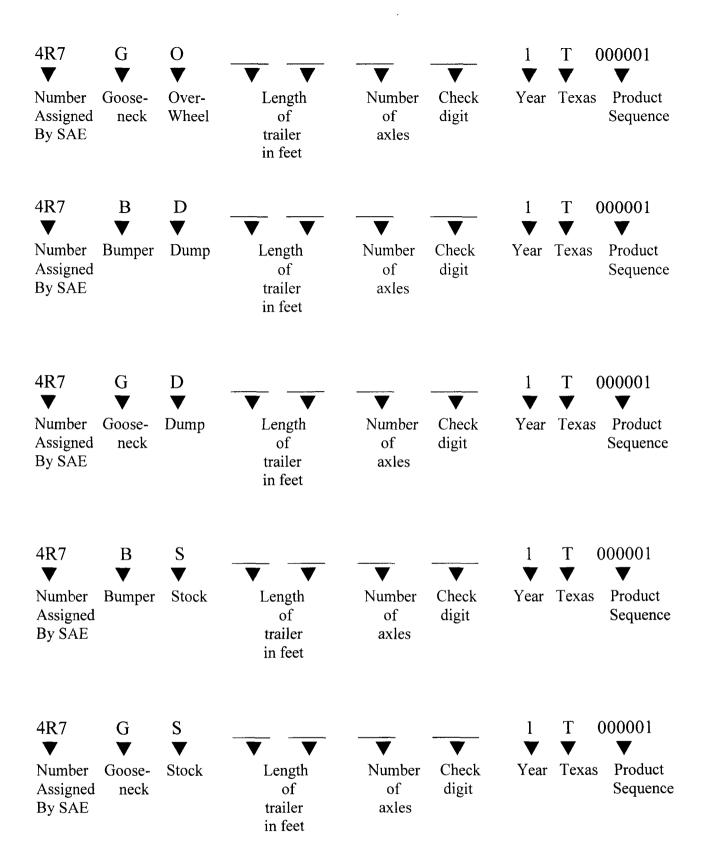


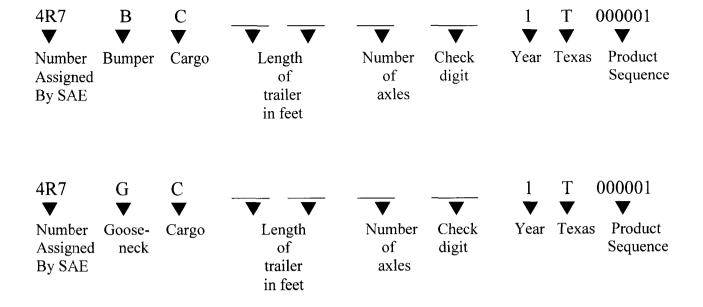


To Whom It May Concern:

Top Hat Industries, Inc. is a trailer manufacturer in Texas with the WMI code of 4 R 7. We will be making some amendments to our original submission of our VIN scheme reported to your agency in February 1995. We will begin these changes October 1, 2000 with the production of our 2001 year model trailers.

4R7	В	U				1	T 000001
Number Assigned By SAE	Bumper	Utility	Length of trailer in feet	Number of axles	Check digit	<b>∀</b> Year	Texas Product Sequence
4R7 ▼ Number Assigned By SAE	G ▼ Goose- neck	U ▼ Utility	Length of trailer in feet	Number of axles	Check digit	1 ▼ Year	T 000001  ▼ ▼ Texas Product Sequence
4R7 ▼	B <b>V</b>	O ▼	<b>▼</b> ▼	_		1 <b>▼</b>	T 000001 ▼ ▼
Number Assigned By SAE	Bumper	Over- Wheel	Length of trailer in feet	Number of axles	Check digit	Year	Texas Product Sequence





If you need any additional information please let us know.

Thank you,

Top Hat Industries, Inc.